

REPORT OF INVESTIGATION



File Number:	03-086
Agency:	Department of Transportation
Basis for Investigation:	Anonymous Complaint
Allegations:	Abuse of State vehicle privileges by employee
Date Opened:	April 23, 2003
Investigated By:	Deborah Copeland Deputy Inspector General
Date of Report:	October 21, 2003

OFFICE OF THE INSPECTOR GENERAL



File Number: 03-086

EXECUTIVE SUMMARY

The Office of the Inspector General (OIG) received a complaint concerning the alleged abuse of State vehicle privileges by an employee of the Georgia Department of Transportation (DOT). The main issues cited were 1) the consistent overnight usage of the state vehicle and whether or not it was being used for state business or personal commuting; and 2) accurate reporting of the commuting usage in accordance with the Internal Revenue Service regulations.

The DOT promptly reviewed the specifics of this complaint and determined that the employee was authorized the vehicle assignment based on his work assignment at the time. The employee did in fact follow departmental policy and procedures concerning commuting usage reporting. However, during the agency's internal review of this matter, a procedural deficiency was noted within the organization. It was discovered that although monthly usage reports were prepared and submitted by the employee to the appropriate business office as required, this particular office failed to consistently forward these reports to the payroll office for the tax reporting. The discovery of this discrepancy revealed that over a four year period, there were 213 missed trips at \$1.50 per trip for a total of \$319.50 of taxable income not reported. Consequently, the employee was assessed additional taxable income in that amount. The DOT has implemented a business practice improvement which should prevent similar occurrences in the future.

The Office of the Inspector General closed its review of this complaint without any findings or recommendations.